

# MEMO

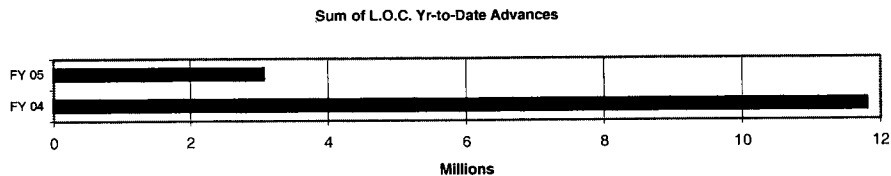
**DATE:** February 10, 2005  
**TO:** Administration Committee and Regional Council  
**FROM:** Heather Copp, Chief Financial Officer  
(213) 236-1804, [copp@scag.ca.gov](mailto:copp@scag.ca.gov) *hc*  
**RE:** Monthly Report for January 2005

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## Information Only

**Background:** This report contains information about SCAG's cash flow, budget and expenditure data as of January 31, 2005.

**Cash Flow:** The Association has been able to achieve 163 debt free days in the first 215 days of the fiscal year. Year to date borrowings declined about 75% from \$11.8 million last year to \$3.0 million this year.



**Budget and Expenses:** The SCAG Agency-Wide and General Fund financial reports are attached. This financial data is directly exported from the SAP system. The Agencywide report is all inclusive of the OWP, General Fund, Indirect Cost and Fringe Benefits. We have categorized the accounts in the Agency-Wide report to give you a 'Big Picture'. These categories are summarized below and detailed on the following pages.

### Percent of year: 59%

Category	Budget	YTD Expend	Balance	Percent Spent
Staff	9,521,627	4,948,419	4,573,208	52%
Consultant	11,892,109	1,164,305	10,727,804	10%
Sub Regions	1,376,692	122,852	1,253,840	9%
Direct Costs	4,280,402	1,945,430	2,334,973	45%
Fringe Benefits	3,324,808	1,823,340	1,501,468	55%
Other	3,233,295	992,438	2,240,857	31%
<b>Total</b>	<b>33,628,933</b>	<b>10,996,784</b>	<b>22,632,150</b>	<b>33%</b>

### January Highlights

- New Master Fund Transfer Agreement with Caltrans effective January 1, 2005.



**Budget v. Actual and Encumbrances  
Through January - 59% of Year**

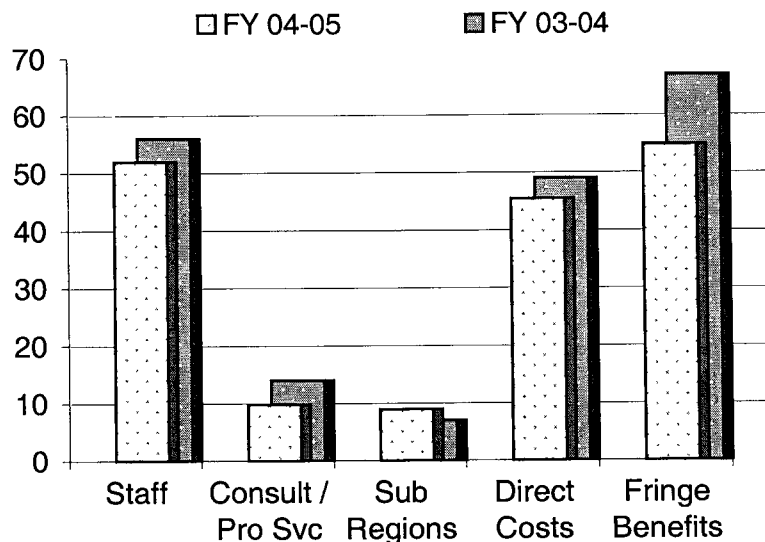
		Yr to Date Expenditures Thru January	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
	Budget							
<b>Staff</b>								
Salaries	9,418,627	4,825,308	4,593,319	51%	-	4,825,308	4,593,319	51%
Temporary Help	103,000	123,111	(20,111)	120%	87,496	210,607	(107,607)	204%
	<b>9,521,627</b>	<b>4,948,419</b>	<b>4,573,208</b>	<b>52%</b>	<b>87,496</b>	<b>5,035,915</b>	<b>4,485,712</b>	<b>53%</b>
<b>Consultant / Professional Services</b>								
SCAG Consultant	10,632,309	596,001	10,036,308	6%	7,160,793	7,756,794	2,875,515	73%
Legal Services	435,000	147,284	287,716	34%	277,216	424,500	10,500	98%
Professional Services	824,800	421,020	403,780	51%	505,765	926,785	(101,985)	112%
	<b>11,892,109</b>	<b>1,164,305</b>	<b>10,727,804</b>	<b>10%</b>	<b>7,943,774</b>	<b>9,108,079</b>	<b>2,784,030</b>	<b>77%</b>
<b>Sub Regions</b>								
Subregional Consultant	354,359	17,874	336,485	5%	336,485	354,359	0	100%
Subregional Staff Projects	1,022,333	104,978	917,355	10%	961,620	1,066,598	(44,265)	104%
	<b>1,376,692</b>	<b>122,852</b>	<b>1,253,840</b>	<b>9%</b>	<b>1,298,105</b>	<b>1,420,957</b>	<b>(44,265)</b>	<b>103%</b>
<b>Direct Costs</b>								
Internet Access Fees	3,000	898	2,102	30%	898	1,796	1,204	60%
Software Support	115,000	73,653	41,347	64%	16,016	89,669	25,331	78%
Hardware Support	35,000	15,013	19,987	43%	10,510	25,523	9,477	73%
Software Purchases	28,000	5,612	22,388	20%	10,450	16,063	11,937	57%
Office Rent - Main Office	1,400,000	662,838	737,162	47%	510,331	1,173,169	226,831	84%
Office Rent - Satellite Office	38,000	25,036	12,964	66%	10,026	35,061	2,939	92%
Equipment Leases	340,000	204,544	135,456	60%	142,896	347,440	(7,440)	102%
Equipment Repairs	25,000	9,614	15,386	38%	12,986	22,600	2,400	90%
Insurance	180,000	156,609	23,391	87%	-	156,609	23,391	87%
Payroll and Bank Process Fee	25,000	12,662	12,338	51%	-	12,662	12,338	51%
Office Supplies	100,000	58,178	41,822	58%	35,501	93,679	6,321	94%
Office Maintenance	-	-	-	0%	750	750	(750)	0%
Small Office Purchase	14,100	86,247	(72,147)	612%	7,251	93,498	(79,398)	663%
Telephone Charges	80,000	37,739	42,261	47%	1,283	39,022	40,978	49%
Postage and Delivery	80,000	37,881	42,119	47%	172	38,053	41,947	48%
SCAG Memberships	74,000	64,265	9,735	87%	244	64,509	9,491	87%
Professional Memberships	7,500	1,303	6,198	17%	668	1,971	5,530	26%
Resource Materials and Subs	23,843	63,148	(39,305)	265%	8,121	71,269	(47,426)	299%
Depreciation - Furniture	32,700	19,400	13,300	59%	-	19,400	13,300	59%
Depreciation - Computer	85,000	30,450	54,550	36%	-	30,450	54,550	36%
Capital Outlay	200,000	-	200,000	0%	9,799	9,799	190,201	5%
Recruitment Notices	20,000	16,216	3,784	81%	1,938	18,154	1,846	91%
Public Notices	25,000	2,969	22,031	12%	5,184	8,153	16,847	33%
Staff Training	50,000	18,142	31,858	36%	27,876	46,018	3,982	92%
RC & Committee Meetings	20,000	8,476	11,524	42%	8,187	16,664	3,336	83%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
Other Meeting Expense	47,500	24,770	22,730	52%	6,887	31,657	15,843	67%
Miscellaneous	401,332	39,219	362,113	10%	2,979	42,198	359,134	11%
RC Meeting Stipends	130,000	52,310	77,690	40%	-	52,310	77,690	40%
Letter of Credit Interest	250,000	9,788	240,212	4%	-	9,788	240,212	4%
Caltrans Rapid Pay Fees	2,000	600	1,400	30%	-	600	1,400	30%
Cash Contributions to Projects	6,500	75,104	(68,604)	1155%	-	75,104	(68,604)	1155%
Printing	151,727	20,476	131,251	13%	24,836	45,312	106,415	30%
Travel	200,400	59,068	141,332	29%	350	59,418	140,982	30%
Travel - Event Registration	18,800	23,164	(4,364)	123%	5,460	28,624	(9,824)	152%
AMPO Board Expense	1,000	-	1,000	0%	-	-	1,000	0%
RC Special Projects	40,000	30,038	9,962	75%	4,461	34,499	5,501	86%
	<b>4,280,402</b>	<b>1,945,430</b>	<b>2,334,973</b>	<b>45%</b>	<b>866,060</b>	<b>2,811,491</b>	<b>1,468,912</b>	<b>66%</b>

**Budget v. Actual and Encumbrances  
Through January - 59% of Year**

	Budget	Yr to Date Expenditures Thru January	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
<b>Fringe Benefits</b>								
Vacation Accrual Reconciliatio	-	(55,042)	55,042	0%	-	(55,042)	55,042	0%
Severance Pay	-	20,778	(20,778)	0%	-	20,778	(20,778)	0%
Sick Leave Payback	-	(4,580)	4,580	0%	-	(4,580)	4,580	0%
Compensation Awards	-	43,794	(43,794)	0%	-	43,794	(43,794)	0%
Retirement - PERS	1,376,879	754,259	622,620	55%	-	754,259	622,620	55%
Retirement - PARS	55,800	42,684	13,116	76%	-	42,684	13,116	76%
Health Insurance	773,000	398,833	374,167	52%	-	398,833	374,167	52%
Dental Insurance	78,895	52,042	26,853	66%	-	52,042	26,853	66%
Vision Insurance	30,000	15,071	14,929	50%	-	15,071	14,929	50%
Life Insurance	110,000	55,304	54,696	50%	-	55,304	54,696	50%
Medical & Dental Cash Rebate	316,000	142,857	173,143	45%	-	142,857	173,143	45%
Medicare Tax	135,137	62,939	72,198	47%	-	62,939	72,198	47%
Tuition Reimbursements	15,000	1,312	13,688	9%	-	1,312	13,688	9%
Bus Passes	15,000	5,952	9,048	40%	-	5,952	9,048	40%
Carpool Reimbursements	5,000	1,995	3,005	40%	-	1,995	3,005	40%
Bus Passes - Taxable	75,000	33,432	41,568	45%	-	33,432	41,568	45%
Workers Comp Insurance (1)	230,097	233,900	(3,803)	102%	-	233,900	(3,803)	102%
Unemployment Insurance	40,000	557	39,443	1%	-	557	39,443	1%
Deferred Comp Match	65,000	15,334	49,666	24%	-	15,334	49,666	24%
Benefit Administration Fees	4,000	1,919	2,081	48%	-	1,919	2,081	48%
	<b>3,324,808</b>	<b>1,823,340</b>	<b>1,501,468</b>	<b>55%</b>	-	<b>1,823,340</b>	<b>1,501,468</b>	<b>55%</b>
<b>Other</b>								
Soft Match Contributions	3,063,231	992,438	2,070,793	32%	2,583,003	3,575,441	(512,210)	117%
Reconcile to Burden	170,064	0	170,064	0%	-	0	170,064	0%
	<b>3,233,295</b>	<b>992,438</b>	<b>2,240,857</b>	<b>31%</b>	<b>2,583,003</b>	<b>3,575,441</b>	<b>(342,146)</b>	<b>111%</b>
<b>Grand totals:</b>	<b>33,628,933</b>	<b>10,996,784</b>	<b>22,632,150</b>	<b>33%</b>	<b>12,778,438</b>	<b>23,775,223</b>	<b>9,853,711</b>	<b>71%</b>

(1) Note: Workers Comp, in Fringe budget, paid in full, in July

**% of Budget Spent @ 59% of year**



**Budget v. Actual and Encumbrances**  
**General Fund Only**  
**Through January - 59% of Year**

	Budget	Yr to Date Expenditures Thru January	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
<b>Staff</b>								
Salaries	9,152	505	8,647	6%	-	505	8,647	6%
Fringe Burden	5,050	426	4,624	8%	-	426	4,624	8%
Indirect Burden	15,797	1,036	14,762	7%	-	1,036	14,762	7%
	<b>29,999</b>	<b>1,967</b>	<b>28,033</b>	<b>7%</b>	<b>-</b>	<b>1,967</b>	<b>28,033</b>	<b>7%</b>
<b>Consultant / Professional Services</b>								
SCAG Consultant	19,900	-	19,900	0%	20,250	20,250	(350)	102%
Legal Services	200,000	27,167	172,833	14%	172,833	200,000	-	100%
Professional Services	280,000	156,892	123,108	56%	223,908	380,800	(100,800)	136%
	<b>499,900</b>	<b>184,059</b>	<b>315,841</b>	<b>37%</b>	<b>416,991</b>	<b>601,050</b>	<b>(101,150)</b>	<b>120%</b>
<b>Direct Costs</b>								
Office Supplies	-	746	(746)	0%	-	746	(746)	0%
SCAG Memberships	13,500	12,313	1,187	91%	-	12,313	1,187	91%
Capital Outlay	100,000	-	100,000	0%	-	-	100,000	0%
RC & Committee Meetings	20,000	8,476	11,524	42%	8,187	16,664	3,336	83%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
Miscellaneous	5,100	762	4,338	15%	-	762	4,338	15%
RC Meeting Stipends	130,000	52,310	77,690	40%	-	52,310	77,690	40%
Letter of Credit Interest	250,000	9,788	240,212	4%	-	9,788	240,212	4%
Caltrans Rapid Pay Fees	2,000	600	1,400	30%	-	600	1,400	30%
Cash Contributions to Projects	6,500	75,104	(68,604)	1155%	-	75,104	(68,604)	1155%
Travel	21,000	4,455	16,545	21%	-	4,455	16,545	21%
Travel - Event Registration	3,000	2,283	717	76%	-	2,283	717	76%
AMPO Board Expense	1,000	-	1,000	0%	-	-	1,000	0%
RC Special Projects	40,000	30,038	9,962	75%	4,461	34,499	5,501	86%
	<b>622,100</b>	<b>196,875</b>	<b>425,225</b>	<b>32%</b>	<b>12,648</b>	<b>209,524</b>	<b>412,576</b>	<b>34%</b>
<b>Grand totals:</b>	<b>1,151,999</b>	<b>382,901</b>	<b>769,099</b>	<b>33%</b>	<b>429,639</b>	<b>812,541</b>	<b>339,459</b>	<b>71%</b>